



City of Corvallis, Oregon

Community Development Department/Development Services Division
501 SW Madison Avenue, Corvallis, Oregon 97333 | 541-766-6929

Affordable Housing Construction Excise Tax Exemption Application

Directions: This application is to be completed and signed by the property owner when requesting an exemption. The Development Services Division will forward the completed application to the Community Development Department/Housing and Neighborhood Services Division. The Housing and Neighborhood Services Division will review exemption applications to verify that projects qualify under one or more of the exemptions listed below. Decisions of the Housing and Neighborhood Services Manager may be appealed to the City Manager.

Exemption Location

Permit Number _____

Address of Planned Construction for Exemption _____

City _____ State _____ Zip Code _____

Exemption Description

Check applicable exemption:

1. Private school improvements.
2. Public improvements as defined in ORS 279A.010.
3. Public or private hospital improvements.
4. Improvements to religious facilities primarily used for worship or education associated with worship.
5. Agricultural buildings, as defined in ORS 455.315 (2)(a).
6. Facilities operated by a not-for-profit corporation and that are:
 - a. Long term care facilities, as defined in ORS 442.015;
 - b. Residential care facilities, as defined in ORS 443.400; or
 - c. Continuing care retirement communities, as defined in ORS 101.020
7. Residential housing that is guaranteed to be affordable, under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 80% of the median household income, for a period of at least 60 years following the date of construction of the residential housing.

■ If only portion of the structure is guaranteed to be affordable, please provide square footage and occupancy type that is guaranteed to be affordable:

Occupancy Type	Square Footage	Occupancy Type	Square Footage
1.		3.	
2.		4.	

8. Residential housing that is receiving Community Development Block Grant, HOME Investment Partnerships Program, Affordable Housing Construction Excise Tax, or other City of Corvallis affordable housing funding.

Amount of City of Corvallis funding committed: _____

Application for any of the above exemptions provides consent for the City to audit the applicant's records to verify the legal status and compliance with the exemption prerequisites.

Applicant Information

Applicant's Name _____

Address _____

City _____ State _____ Zip Code _____

Phone (wk) _____ Phone (hm) _____ email _____

I do hereby certify that by signing I am verifying eligibility for the above Exemption to the City of Corvallis Affordable Housing Construction Excise Tax.

Authorized Signature

Title

Date

Affordable Housing Construction Excise Tax – Exemption Definitions

Public improvements as defined in ORS 279A.010:

"Public improvement" means an improvement upon any real estate belonging to or in anywise to be used by the state, county, city, town, district or other municipal subdivision of the state.

Agricultural buildings as defined in ORS 455.315 (2)(a):

"Agricultural building" means a structure located on a farm or forest operation and used for:

- (A) Storage, maintenance or repair of farm or forestry machinery and equipment;
- (B) The raising, harvesting and selling of crops or forest products;
- (C) The feeding, breeding, management and sale of, or the produce of, livestock, poultry, fur-bearing animals or honeybees;
- (D) Dairying and the sale of dairy products; or
- (E) Any other agricultural, forestry or horticultural use or animal husbandry, or any combination thereof, including the preparation and storage of the produce raised on the farm for human use and animal use, the preparation and storage of forest products and the disposal, by marketing or otherwise, of farm produce or forest products.

Long term care facilities as defined in ORS 442.015:

"Long term care facility" means a permanent facility with inpatient beds, providing:

- (A) Medical services, including nursing services but excluding surgical procedures except as may be permitted by the rules of the Director of Human Services; and
- (B) Treatment for two or more unrelated patients.

Long term care facility includes skilled nursing facilities and intermediate care facilities but does not include facilities licensed and operated pursuant to ORS 443.400.

Residential care facilities as defined in ORS 443.400:

"Residential care facility" means a facility that provides, for six or more socially dependent individuals or individuals with physical disabilities, residential care in one or more buildings on contiguous properties.

Continuing care retirement communities as defined in ORS 101.020:

"Continuing care retirement community" or CCRC means any provider that is registered with the Department of Human Services and agrees to furnish continuing care to a resident under a residency agreement.